



Alexandra E. Singleton
Senior Attorney

February 18, 2005

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: D.T.E. 05-2

Dear Secretary Cottrell:

I am enclosing the response of Massachusetts Electric Company and Nantucket Electric Company to the Department's First Set of Information Requests.

Thank you very much for your time and attention to this matter.

Very truly yours,

Alexandra E. Singleton

cc: Service List

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Response to Department's First Set of Information Requests

Informational Request DTE 1-1

Request:

Please refer to Theresa M. Burns' testimony at page 28. Ms. Burns states that the proposed tariffs reflect the elimination of the merger settlement credit from Massachusetts Electric Company/Eastern Edison Company, D.T.E. 99-47 (2000) ("Merger Agreement") and describes other items that are included in the proposed tariffs. In the Merger Agreement at 17, it states that "[t]he Parties agree that [a regional] index will be determined as of July 1, 2004 using the same methodology with Mass. Electric's distribution rates as approved in Massachusetts Electric Company, D.P.U./D.T.E. 96-25 (1997), which will be adjusted to include Exogenous Factors and which eliminates the \$10 million Settlement Reduction as set forth in Attachment 2, and including all other investor-owned electric utilities in the region which have unbundled their distribution rates at that time." In the Merger Agreement at 17, n.6, it states that "Mass. Electric agrees that the initial determination of its relative position as compared to the [Regional Index] Companies and service territories included in the illustrative calculation in Attachment 8 shall not exceed 90 percent of the index average. Thus, if the determination produces a percentage greater than 90 percent, Mass. Electric's percentage will be established at 90 percent of the index average." Provide all workpapers, documentation, and calculations that demonstrate and support that MECO's distribution rates do not exceed 90 percent of the index average.

Response:

Mass. Electric has prepared the initial calibration of its distribution rates effective July 1, 2004 to the regional index of distribution rates of similarly unbundled electric utilities in New England, New York, New Jersey and Pennsylvania as of the same date. The result of this initial calibration is that Mass. Electric's distribution rates put it at 86% of the regional index. In calculating the regional index and Mass. Electric's position in the regional index, the \$10 million Settlement Reduction was eliminated, resulting in an increase in distribution rates and a return to the distribution rates implemented in D.P.U./D.T.E. 96-25. Mass. Electric did not have any exogenous factors in effect during 2004, therefore no related adjustment in the calculation was necessary. Based upon this result, Mass. Electric determined that it need not further adjust distribution rates to comply with the provisions of the Merger Agreement, as its position is below 90% of the regional index.

Attachment 1 to this response presents a summary of the results and the calculation of Mass. Electric's position at 86% of the regional index, along with additional qualitative information used to complete the calculation. Attachment 2 presents the bill calculations for each rate class and each utility included in the regional index.

Prepared by or under the supervision of: Theresa M. Burns

Massachusetts Electric Company
Nantucket Electric Company
Docket No. D.T.E. 05-2
Response to Department' s First Set of Information Requests

DTE 1-1
Attachment 1

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

					DISTRIBUTION				
Utility	State	Tariffs Unbundled available	Total 2003 MWh		Residential	Small C&I	Medium C&I	Large C&I	INDEX
					R	G1	G2	G3	
Connecticut Light & Power Company	CT	Y	Y	24,116,876	3.455	5.147	3.092	1.360	2.763
United Illuminating Company	CT	Y	Y	5,763,052	4.932	5.151	3.299	1.545	3.424
Boston Edison Company (NSTAR)	MA	Y	Y	14,961,539	4.948	5.579	4.096	2.897	4.102
Cambridge Electric Company (NSTAR)	MA	Y	Y	1,639,564	3.581	2.547	2.049	1.113	2.319
Commonwealth Electric Company (NSTAR)	MA	Y	Y	4,173,545	5.156	4.184	2.474	1.276	3.195
Fitchburg Gas & Electric Company (Unitil)	MA	Y	Y	515,669	4.624	4.585	3.279	1.632	3.283
Massachusetts Electric Company	MA	Y	Y	21,843,887	3.368	4.470	2.042	1.453	2.551
Western Massachusetts Electric Company (Northeast Utilities)	MA	Y	Y	4,023,433	4.054	4.780	2.554	1.582	2.963
Bangor Hydro-Electric Company	ME	Y	Y	1,542,455	5.554	4.778	2.720	2.399	3.867
Granite State Electric Company	NH	Y	Y	833,597	4.317	3.826	1.741	1.232	2.721
New Hampshire Electric Cooperative Inc.	NH	Y	Y	690,095	5.547	7.279	3.737	2.894	4.438
Unitil Energy Service, Inc.	NH	Y	Y	1,211,068	3.021	3.575	2.091	1.366	2.308
Narragansett Electric Company	RI	Y	Y	7,964,092	4.021	4.291	2.330	1.582	2.872
Atlantic City Electric Company (Conectiv Power Delivery)	NJ	Y	Y	9,642,644	2.967	3.496	2.974	1.234	2.356
Jersey Central Power & Light Company (FirstEnergy)	NJ	Y	Y	20,859,480	2.458	4.101	2.194	1.839	2.340
Public Service Electric & Gas Company	NJ	Y	Y	42,067,965	3.275	3.304	2.203	1.305	2.371
Rockland Electric Company (Orange & Rockland)	NJ	Y	Y	1,563,289	2.581	3.207	2.620	2.241	2.516
Consolidated Edison Company of New York	NY	Y	Y	43,362,087	5.972	6.236	4.142	3.505	4.792
Duquesne Light Company	PA	Y	Y	13,363,091	3.972	3.421	1.841	0.964	2.464
Metropolitan Edison Company (FirstEnergy)	PA	Y	Y	13,009,872	4.023	4.914	2.673	1.359	2.896
PECO Energy	PA	Y	Y	36,841,017	5.262	3.158	2.087	1.951	3.340
Pennsylvania Electric Company (FirstEnergy)	PA	Y	Y	13,400,384	3.988	3.816	2.386	1.433	2.765
Pennsylvania Power Company (FirstEnergy)	PA	Y	Y	4,258,641	3.592	2.050	0.849	0.672	1.935
Pennsylvania Power & Light Company	PA	Y	Y	35,417,470	2.618	2.449	2.214	2.032	2.320
UGI Utilities, Inc.	PA	Y	Y	978,551	3.862	4.558	3.423	1.764	3.063
West Penn Power Company (Allegheny Power)	PA	Y	Y	19,001,901	2.619	2.476	2.062	0.849	1.849
Central Maine Power Company	ME	N	Y	Fully bundled					
Maine Public Service Company	ME	N	Y	Fully bundled					
Public Service Company of New Hampshire	NH	N	Y	T&D bundled					
Central Hudson Gas & Electric Corporation	NY	N	Y	T&D bundled					
Long Island Power Authority	NY	N	Y	Fully bundled					
New York State Electric & Gas Corporation	NY	N	Y	T&D bundled					
Niagra Mohawk Power Corporation	NY	N	Y	T&D bundled					
Orange & Rockland Utilities, Inc.	NY	N	Y	T&D bundled					
Rochester Gas & Electric Corporation	NY	N	Y	T&D bundled					
Central Vermont Public Service Corporation	VT	N	Y	Fully bundled					
Citizens Utilities Company	VT	N	N	Fully bundled					
Green Mountain Power Company	VT	N	Y	Fully bundled					

Total MWh Included in Weighted Average	343,045,264				
Mass. Electric Customer Mix	37.90%	9.52%	14.34%	38.24%	100.00%

WEIGHTED AVERAGE BY kWh **2.954**

MASS. ELECTRIC AS A PERCENTAGE OF WEIGHTED AVERAGE **2.551 ¢ ÷ 2.954 ¢ = 86%**

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

Documentation of rate classes used in calculating of Rates Used in Regional Index

Utility	State	Residential	Small C&I	Medium C&I	Large C&I
Connecticut Light & Power Company	CT	1	30	35	56
United Illuminating Company	CT	R	GS	GS	LPT
Boston Edison Company (NSTAR)	MA	A1 (R-1)	A9 (G-1)	B2 (G-2)	B3 (T-2)
Cambridge Electric Company (NSTAR)	MA	01 (R-1)	06 (G-0)	02 (G-1)	62 (G-2)
Commonwealth Electric Company (NSTAR)	MA	32 (R-1)	33 (G-1)	33 (G-1)	24 (G-3)
Fitchburg Gas & Electric Company (Unitil)	MA	R1	GD2	GD2	GD3
Massachusetts Electric Company	MA	R1	G1	G2	G3
Western Massachusetts Electric Company (Northeast Utilities)	MA	R-1	G-0	G-0	T-2
Bangor Hydro-Electric Company	ME	A	B-1	D-1	D-1
Granite State Electric Company	NH	D	G3	G2	G1
New Hampshire Electric Cooperative Inc.	NH	B	B3	LB3	IND
Unitil Energy Service, Inc.	NH	D	G-2	G-2	G-1
Narragansett Electric Company	RI	A16	C06	G02	G32
Atlantic City Electric Company (Conectiv Power Delivery)	NJ	RS	MGS	MGS	AGS
Jersey Central Power & Light Company (FirstEnergy)	NJ	RS	GS	GS	GS
Public Service Electric & Gas Company	NJ	RS	GLP	GLP	LPL
Rockland Electric Company (Orange & Rockland)	NJ	1	2	2	2
Consolidated Edison Company of New York	NY	SC-1	SC-2	SC-9	SC-9
Duquesne Light Company	PA	RS	GS/GM	GS/GM	GL
Metropolitan Edison Company (FirstEnergy)	PA	RS	GS	GS	GST
PECO Energy	PA	R	GS	GS	GS
Pennsylvania Electric Company (FirstEnergy)	PA	RS	GS	GS	GST
Pennsylvania Power Company (FirstEnergy)	PA	RS	GS	GM	GM
Pennsylvania Power & Light Company	PA	RS	GS-1	GS-1	GS-3
UGI Utilities, Inc.	PA	R	GS-4	GS-4	LP
West Penn Power Company (Allegheny Power)	PA	10	20	20	30

Massachusetts Electric Company
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Calibration of Mass. Electric's Distribution Rates to Regional Index

Documentation of Assumptions used in calculating of Rates Used in Regional Index

Utility	State	Website Address for Tariffs	Notes regarding calculation of rates
Connecticut Light & Power Company	CT	http://www.cl-p.com/online/business/bill/rates/indexrates.asp	Peak split = 16/24*5/7
United Illuminating Company	CT	http://www.uinet.com/suppliers/download/RateTariff.pdf	Peak split = 8/24*5/7
Boston Edison Company (NSTAR)	MA	http://www.nstaronline.com/customer_service/rates/schedule_town.asp	Distribution energy charge includes a pension adjustment factor.
Cambridge Electric Company (NSTAR)	MA	http://www.nstaronline.com/customer_service/rates/schedule_town.asp	Distribution energy charge includes a pension adjustment factor.
Commonwealth Electric Company (NSTAR)	MA	http://www.nstaronline.com/customer_service/rates/schedule_town.asp	Distribution energy charge includes a pension adjustment factor. Winter Pk split = 5/24*5/7, Summer pk = 9/24*5/7, Offpk = 9/24
Fitchburg Gas & Electric Company (Unitil)	MA	http://services.unitil.com/tge/rates.asp	Peak split = 15/24*5/7
Massachusetts Electric Company	MA	http://www.nationalgridus.com/masselectric/non_html/rates_tariff	Peak split from load research = 46%
Western Massachusetts Electric Company (Northeast Utilities)	MA	http://www.wmeco.com/programs/rates/rateslist.asp	Straightforward mapping of rates.
Bangor Hydro-Electric Company	ME	http://www.bhe.com/rates/rates_schedule.cfm	Straightforward mapping of rates.
Granite State Electric Company	NH	http://www.nationalgridus.com/granitestate/non_html/rates_tariff.pdf	Distribution energy charge includes a Business Profits Tax Surcharge. Peak split from load research = 46%
New Hampshire Cooperative	NH	http://www.nhec.coop/uploads/tariffs/1083328921ScheduleofFeesChargesRates-Rates-Approved-04142004.pdf	Straightforward mapping of rates.
Unitil Energy Service, Inc.	NH	http://services.unitil.com/ceco/elec_tariff.asp	Straightforward mapping of rates.
Narragansett Electric Company	RI	http://www.nationalgridus.com/narragansett/non_html/rates_tariff.pdf	Straightforward mapping of rates.
Atlantic City Electric Company (Connecticut Power Delivery)	NJ	http://www.connectiv.com/cpd/tariffs/electric/newjersey/nj_tariff_IV.pdf	Adjusted rates to remove New Jersey State Sales and Use Tax.
Jersey Central Power & Light Company (FirstEnergy)	NJ	http://www.firstenergycorp.com/customer-care/www.Home&p=%2FTariff+Information%2FNew+Jersey+Tariffs	Adjusted rates to remove New Jersey State Sales and Use Tax. Includes uncollectable accounts charge as well as a lifeline (low income) charge.
Public Service Electric & Gas Company	NJ	http://www.pseg.com/companies/pseandg/schedules/tariffs.jsp	Rates do not include New Jersey State Sales and Use Tax. Adjusted rates to remove Transitional Energy Facility Assessment Unit Tax. Includes an amortization of excess depreciation reserve credit.
Rockland Electric Company (Orange & Rockland)	NJ	http://www.oru.com/aboutoru/tariffsandregulatorydocuments/newjersey/scheduleforelectricservice.html	Adjusted rates to remove New Jersey State Sales and Use Tax and Transitional Energy Facility Assessment Unit Tax.
Consolidated Edison Company of New York	NY	http://www.coned.com/documents/elec-sched3.htm	For Large C&I time of day under SC-9 not required because not >1,500kW
Duquesne Light Company	PA	http://www.duquesnelight.com/tariff/default.htm	Straightforward mapping of rates.
Metropolitan Edison Company (FirstEnergy)	PA	http://www.firstenergycorp.com/customer-care/engine?s=com.firstenergycorp.customer-care.www.Home&p=%2FTariff+Information%2FPennsylvania+Tariffs	Peak split = 12/24*5/7 (Holidays are not factored in as calculating peak split at finer level does not affect calculation of regional index weighted average.)
PECO Energy	PA	http://www.peco.com/peco/regulatory_extaffairs_communications/epr_enr	Straightforward mapping of rates.
Pennsylvania Electric Company (FirstEnergy)	PA	http://www.firstenergycorp.com/customer-care/engine?s=com.firstenergycorp.customer-care.www.Home&p=%2FTariff+Information%2FPennsylvania+Tariffs	Peak split = 12/24*5/7 (Holidays are not factored in as calculating peak split at finer level does not affect calculation of regional index weighted average.) kVAR=0 (PF=100%), Medium C&I < 400 hrs
Pennsylvania Power Company (FirstEnergy)	PA	http://www.firstenergycorp.com/customer-care/engine?s=com.firstenergycorp.customer-care.www.Home&p=%2FTariff+Information%2FPennsylvania+Tariffs	Straightforward mapping of rates.
Pennsylvania Power & Light Company	PA	http://www.pplweb.com/delivering_energy/a/reference/regulated/tariff/index	Straightforward mapping of rates.
UGI Utilities, Inc.	PA	http://www.ugi.com/electric/tariff25.pdf	Straightforward mapping of rates.
West Penn Power Company (Allegheny Power)	PA	http://www.alleghenypower.com/PaTariffs/PARetailTariff.pdf	Straightforward mapping of rates.

General Notes

- 1) PF =100% for rate calculations
- 2) All tariffs are for Secondary service
- 3) Time of use splits are solely based on period definitions. (ie. if peak period=9am-9pm on weekdays, then peak split = 12/24 x 5/7)
- 4) In all cases, the tariff selected is based on MECO average customers.
- 5) In all cases, conservation charges not included.
- 6) Residential and Small C&I assumed to be single phase/non-demand metered. Medium & Large C&I assumed to be three phase service, demand metered.
- 7) Where Small C&I tariffs contained demand component, the MECO G1 average demand of 5.93 kW was used. (ex. Penn Power)
- 8) Hours use rates were calculated at average billing demand.
- 9) The web address for tariffs may provide a link to the current tariffs and not those used in this analysis.

Massachusetts Electric Company
Nantucket Electric Company
Docket No. D.T.E. 05-2
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DTE 1-1
Attachment 2

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW ENGLAND					Distribution Rates				Bill Calculations							
Connecticut Light & Power Co.					1	30	35	56	1		30		35		56	
JULY 2004	RES	SM C&I	MED C&I	LG C&I												
Customer Charge:					\$8.69	\$20.77	\$258.60	\$364.64		\$8.69		\$20.77		\$258.60		\$364.64
Summer (June through September)																
Total					\$0.02160				671	\$14.49						
First hrs use		300	400			\$0.02595	\$0.00315				1,328	\$34.46	16,627	\$52.38		
Excess hrs use						\$0.00220	\$0.00000				0	\$0.00	0	\$0.00		
On-Peak				48%				\$0.00430							108,984	\$468.63
Off-Peak				52%				\$0.00000							119,973	\$0.00
Winter (October through May)																
Total					\$0.02160				671	\$14.49						
First hrs use		300	400			\$0.02595	\$0.00315				1,328	\$34.46	16,627	\$52.38		
Excess hrs use						\$0.00220	\$0.00000				0	\$0.00	0	\$0.00		
On-Peak				48%				\$0.00430							108,984	\$468.63
Off-Peak				52%				\$0.00000							119,973	\$0.00
DEMAND	Total kW						\$3.99	\$4.11					50.9	\$203.09	554.7	\$2,279.82
Summer	First kW	2				\$0.00					2	\$0.00				
	Excess kW					\$3.34					3.93	\$13.13				
Winter	First kW	2				\$0.00					2	\$0.00				
	Excess kW					\$3.34					3.93	\$13.13				
TOTAL WINTER										\$23.18		\$68.36		\$514.07		\$3,113.09
TOTAL SUMMER										\$23.18		\$68.36		\$514.07		\$3,113.09
EFFECTIVE ANNUAL										\$23.18		\$68.36		\$514.07		\$3,113.09
EFFECTIVE RATE										3.455		5.147		3.092		1.360

Massachusetts Electric Company
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	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW ENGLAND					Distribution Rates				Bill Calculations							
The United Illuminating					R	GS	GS	LPT	R		GS		GS		LPT	
JULY 2004	RES	SM C&I	MED C&I	LG C&I												
Customer Charge:					\$8.30	\$8.62	\$24.13	\$193.78	\$8.30	\$8.62	\$24.13	\$193.78				
Summer (June through September)																
Total						\$0.054253	\$0.028097			1,328	\$72.05	16,627	\$467.17			
First kWh	500				\$0.034471				500	\$17.24						
Excess kWh					\$0.063683				171	\$10.89						
On-Peak				24%				\$0.007656						54,492	\$417.19	
Shoulder				21%				\$0.005742						47,623	\$273.45	
Off-Peak				55%				\$0.001914						126,842	\$242.78	
Winter (October through May)																
Total						\$0.040406	\$0.016564			1,328	\$53.66	16,627	\$275.41			
First kWh	500				\$0.034471				500	\$17.24						
Excess kWh					\$0.034471				171	\$5.89						
On-Peak				24%				\$0.005742						54,492	\$312.89	
Shoulder				21%				\$0.003729						47,623	\$177.59	
Off-Peak				55%				\$0.001914						126,842	\$242.78	
DEMAND																
Summer							\$4.79	\$5.50				50.9	\$243.81	554.7	\$3,050.85	
	On-Peak							\$1.91				0	\$0.00	0.0	\$0.00	
	Shoulder Excess							\$1.44				0	\$0.00	0.0	\$0.00	
	Off-Peak Excess						\$4.79	\$1.44				0	\$0.00	0.0	\$0.00	
Winter							\$3.06	\$4.13				50.9	\$155.75	554.7	\$2,290.91	
	On-Peak							\$1.91				0	\$0.00	0.0	\$0.00	
	Shoulder Excess							\$1.44				0	\$0.00	0.0	\$0.00	
	Off-Peak Excess						\$3.06	\$1.44				0	\$0.00	0.0	\$0.00	
TOTAL WINTER									\$31.43	\$62.28	\$455.29	\$3,217.95				
TOTAL SUMMER									\$36.43	\$80.67	\$735.11	\$4,178.05				
EFFECTIVE ANNUAL									\$33.10	\$68.41	\$548.56	\$3,537.98				
EFFECTIVE RATE									4.932	5.151	3.299	1.545				

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW ENGLAND					Distribution Rates				Bill Calculations							
Boston Edison					A1 (R-1)	A9 (G-1)	B2 (G-2)	B3 (T-2)	A1 (R-1)		A9 (G-1)		B2 (G-2)		B3 (T-2)	
JULY 2004	RES	SM C&I	MED C&I	LG C&I		<10										
Customer Charge:					\$6.43	\$8.14	\$18.19	\$166.67	\$6.43		\$8.14		\$18.19		\$166.67	
Summer (June through September)																
Total					\$0.03989	\$0.06832		\$0.00089	671	\$26.77	1,328	\$90.73	16,627	\$0.00	228,957	\$203.77
First kWh			2,000				\$0.02225						2,000	\$44.50		
Excess kWh													14,627	\$0.00		
First hrs use			39.3										2,000	\$0.00		
Next hrs use			150				\$0.00900						7,635	\$68.72		
Excess hrs use							\$0.00589						6,992	\$41.18		
Winter (October through May)																
Total					\$0.03989	\$0.04033		\$0.00089	671	\$26.77	1,328	\$53.56	16,627	\$0.00	228,957	\$203.77
First kWh			2,000				\$0.01232						2,000	\$24.64		
Excess kWh													14,627	\$0.00		
First hrs use			39.3										2,000	\$0.00		
Next hrs use			150				\$0.00727						7,635	\$55.51		
Excess hrs use							\$0.00540						6,992	\$37.76		
DEMAND																
Summer	First kW		10	0			\$0.00	\$17.51					10	\$0.00	0.0	\$0.00
	Excess kW						\$20.22	\$17.51					40.9	\$827.00	554.7	\$9,712.80
Winter	First kW		10	0			\$0.00	\$8.18					10	\$0.00	0.0	\$0.00
	Excess kW						\$9.43	\$8.18					40.9	\$385.69	554.7	\$4,537.45
TOTAL WINTER										\$33.20		\$61.70		\$521.79		\$4,907.89
TOTAL SUMMER										\$33.20		\$98.87		\$999.59		\$10,083.24
EFFECTIVE ANNUAL										\$33.20		\$74.09		\$681.06		\$6,633.01
EFFECTIVE RATE										4.948		5.579		4.096		2.897

Massachusetts Electric Company
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	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW ENGLAND					Distribution Rates				Bill Calculations							
Cambridge Electric					01 (R-1)	06 (G-0)	02 (G-1)	62 (G-2)	01 (R-1)		06 (G-0)		02 (G-1)		62 (G-2)	
JULY 2004	RES	SM C&I	MED C&I	LG C&I												
Customer Charge:					\$6.87	\$4.62	\$7.32	\$90.00	\$6.87		\$4.62		\$7.32		\$90.00	
Summer (June through September)																
Total					\$0.02558	\$0.02199	\$0.00939	\$0.00617	671	\$17.16	1,328	\$29.20	16,627	\$156.13	228,957	\$1,412.66
Winter (October through May)																
Total					\$0.02558	\$0.02199	\$0.00939	\$0.00617	671	\$17.16	1,328	\$29.20	16,627	\$156.13	228,957	\$1,412.66
DEMAND																
Summer	First kW		10	100			\$0.87	\$1.09					10	\$8.70	100.0	\$109.00
	Excess kW						\$4.12	\$2.06					40.9	\$168.51	454.7	\$936.68
Winter	First kW		10	100			\$0.87	\$1.09					10	\$8.70	100.0	\$109.00
	Excess kW						\$4.12	\$2.06					40.9	\$168.51	454.7	\$936.68
TOTAL WINTER									\$24.03		\$33.82		\$340.66		\$2,548.34	
TOTAL SUMMER									\$24.03		\$33.82		\$340.66		\$2,548.34	
EFFECTIVE ANNUAL									\$24.03		\$33.82		\$340.66		\$2,548.34	
EFFECTIVE RATE									3.581		2.547		2.049		1.113	

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW ENGLAND					Distribution Rates				Bill Calculations							
Commonwealth Electric					32 (R-1)	33 (G-1)	33 (G-1)	24 (G-3)	32 (R-1)		33 (G-1)		33 (G-1)		24 (G-3)	
JULY 2004	RES	SM C&I	MED C&I	LG C&I												
Customer Charge:					\$3.73	\$5.53	\$5.53	\$900.00		\$3.73		\$5.53		\$5.53		\$900.00
Summer (June through September)																
Total					\$0.04600				671	\$30.87						
First kWh		2,300	2,300			\$0.03767	\$0.03767				1,328	\$50.03	2,300	\$86.64		
Excess kWh						\$0.00840	\$0.00840				0	\$0.00	14,327	\$120.35		
On-Peak				27%				\$0.00947							61,360	\$581.08
Shoulder				18%				\$0.00847							40,754	\$345.19
Off-Peak				55%				\$0.00493							126,842	\$625.33
Winter (October through May)																
Total					\$0.04600				671	\$30.87						
First kWh		2,300	2,300			\$0.03767	\$0.03767				1,328	\$50.03	2,300	\$86.64		
Excess kWh						\$0.00840	\$0.00840				0	\$0.00	14,327	\$120.35		
On-Peak				15%				\$0.00947							34,115	\$323.07
Shoulder				30%				\$0.00847							68,000	\$575.96
Off-Peak				55%				\$0.00493							126,842	\$625.33
DEMAND	Total kW							\$0.88							554.7	\$488.14
Summer	First kW					\$0.00	\$0.00				5.93	\$0.00	10	\$0.00		
	Excess kW					\$4.86	\$4.86				0	\$0.00	40.9	\$198.77		
Winter	First kW	10	10			\$0.00	\$0.00				5.93	\$0.00	10	\$0.00		
	Excess kW					\$4.86	\$4.86				0	\$0.00	40.9	\$198.77		
TOTAL WINTER										\$34.60		\$55.56		\$411.29		\$2,912.50
TOTAL SUMMER										\$34.60		\$55.56		\$411.29		\$2,939.74
EFFECTIVE ANNUAL										\$34.60		\$55.56		\$411.29		\$2,921.58
EFFECTIVE RATE										5.156		4.184		2.474		1.276

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW ENGLAND					Distribution Rates				Bill Calculations							
Fitchburg Gas & Electric					R1	GD2	GD2	GD3	R1		GD2		GD2		GD3	
JULY 2004	RES	SM C&I	MED C&I	LG C&I												
Customer Charge:					\$3.02	\$6.83	\$6.83	\$500.00		\$3.02		\$6.83		\$6.83		\$500.00
Summer (June through September)																
Total					\$0.04174	\$0.01419	\$0.01419		671	\$28.01	1,328	\$18.84	16,627	\$235.94		
On-Peak				45%				\$0.01225							102,115	\$1,250.91
Off-Peak				55%				\$0.00275							126,842	\$348.82
Winter (October through May)																
Total					\$0.04174	\$0.01419	\$0.01419		671	\$28.01	1,328	\$18.84	16,627	\$235.94		
On-Peak				45%				\$0.01225							102,115	\$1,250.91
Off-Peak				55%				\$0.00275							126,842	\$348.82
DEMAND	Total kW					\$5.94	\$5.94	\$2.95			5.93	\$35.22	50.9	\$302.35	554.7	\$1,636.37
TOTAL WINTER										\$31.03		\$60.89		\$545.12		\$3,736.10
TOTAL SUMMER										\$31.03		\$60.89		\$545.12		\$3,736.10
EFFECTIVE ANNUAL										\$31.03		\$60.89		\$545.12		\$3,736.10
EFFECTIVE RATE										4.624		4.585		3.279		1.632

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW ENGLAND					Distribution Rates				Bill Calculations							
Massachusetts Electric					R1	G1	G2	G3	R1		G1		G2		G3	
JULY 2004	RES	SM C&I	MED C&I	LG C&I												
Customer Charge:					\$5.81	\$8.32	\$15.23	\$67.27	\$5.81		\$8.32		\$15.23		\$67.27	
Summer (June through September)																
Total					\$0.02502	\$0.03843	\$0.00138		671	\$16.79	1,328	\$51.04	16,627	\$22.95	105,320	\$1,245.94
On-Peak				46%				\$0.01183							123,637	\$0.00
Off-Peak				54%				\$0.00000								
Winter (October through May)																
Total					\$0.02502	\$0.03843	\$0.00138		671	\$16.79	1,328	\$51.04	16,627	\$22.95	105,320	\$1,245.94
On-Peak				46%				\$0.01183							123,637	\$0.00
Off-Peak				54%				\$0.00000								
DEMAND	Total kW						\$5.92	\$3.63					50.9	\$301.33	554.7	\$2,013.56
TOTAL WINTER									\$22.60		\$59.36		\$339.51		\$3,326.77	
TOTAL SUMMER									\$22.60		\$59.36		\$339.51		\$3,326.77	
EFFECTIVE ANNUAL									\$22.60		\$59.36		\$339.51		\$3,326.77	
EFFECTIVE RATE									3.368		4.470		2.042		1.453	

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW ENGLAND					Distribution Rates				Bill Calculations			
Western Mass. Electric					R-1	G-0	G-0	T-2	R-1	G-0	G-0	T-2
JULY 2004	RES	SM C&I	MED C&I	LG C&I								
Customer Charge:					\$8.53	\$31.92	\$31.92	\$2,700.95	\$8.53	\$31.92	\$31.92	\$2,700.95
Summer (June through September)												
Total					\$0.02783	\$0.00000	\$0.00000		671	\$18.67	1,328	\$0.00
Winter (October through May)												
Total					\$0.02783	\$0.00000	\$0.00000		671	\$18.67	1,328	\$0.00
DEMAND								\$1.66				
Summer												
First kW		2	2			\$0.00	\$0.00			2	\$0.00	
Excess kW						\$8.03	\$8.03			3.93	\$31.56	
Winter												
First kW		2	2			\$0.00	\$0.00			2	\$0.00	
Excess kW						\$8.03	\$8.03			3.93	\$31.56	
TOTAL WINTER									\$27.20	\$63.48	\$424.59	\$3,621.75
TOTAL SUMMER									\$27.20	\$63.48	\$424.59	\$3,621.75
EFFECTIVE ANNUAL									\$27.20	\$63.48	\$424.59	\$3,621.75
EFFECTIVE RATE									4.054	4.780	2.554	1.582

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW ENGLAND					Distribution Rates				Bill Calculations							
Bangor Hydro-Elec Company					A	B-1	D-1	D-1	A		B-1		D-1		D-1	
JULY 2004	RES	SM C&I	MED C&I	LG C&I												
Customer Charge:					\$5.56	\$12.83	\$39.50	\$39.50	\$5.56	\$12.83	\$39.50	\$39.50				
Off-Peak Season(March through October)																
Total						\$0.03812	\$0.01912	\$0.01912		1,328	\$50.62	16,627	\$317.91	228,957	\$4,377.66	
First kWh	100				\$0.00000				100	\$0.00						
Excess kWh					\$0.05553				571	\$31.71						
Peak Season (November through February)																
Total						\$0.03812	\$0.02177	\$0.02177		1,328	\$50.62	16,627	\$361.97	228,957	\$4,984.39	
First kWh	100				\$0.00000				100	\$0.00						
Excess kWh					\$0.05553				571	\$31.71						
DEMAND																
Off-Peak Season																
First kW			0	0			\$0.00	\$0.00			0	\$0.00	0.0	\$0.00	\$0.00	
Excess kW							\$1.44	\$1.44			50.9	\$73.30	554.7	\$798.77		
Peak Season			0	0			\$0.00	\$0.00			0	\$0.00	0.0	\$0.00	\$0.00	
Excess kW							\$1.84	\$1.84			50.9	\$93.66	554.7	\$1,020.65		
TOTAL PEAK SEASON									\$37.27	\$63.45	\$495.13	\$6,044.54				
TOTAL OFF PEAK SEASON									\$37.27	\$63.45	\$430.71	\$5,215.93				
EFFECTIVE ANNUAL									\$37.27	\$63.45	\$452.18	\$5,492.13				
EFFECTIVE RATE									5.554	4.778	2.720	2.399				

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW ENGLAND					Distribution Rates				Bill Calculations					
Granite State Electric					D	G3	G2	G1	D	G3	G2	G1		
JULY 2004	RES	SM C&I	MED C&I	LG C&I										
Customer Charge:					\$4.72	\$5.95	\$26.87	\$100.34	\$4.72	\$5.95	\$26.87	\$100.34		
Summer (June through September)														
Total						\$0.03378	\$0.00092			1,328	\$44.86	16,627	\$15.30	
First kWh	250				\$0.01830				250	\$4.58				
Excess kWh					\$0.04672				421	\$19.67				
On-Peak				46%				\$0.00203						105,320
Off-Peak				54%				\$0.00057						123,637
Winter (October through May)														
Total						\$0.03378	\$0.00092			1,328	\$44.86	16,627	\$15.30	
First kWh	250				\$0.01830				250	\$4.58				
Excess kWh					\$0.04672				421	\$19.67				
On-Peak				46%				\$0.00203						105,320
Off-Peak				54%				\$0.00057						123,637
DEMAND	Total kW						\$4.86	\$4.39			50.9	\$247.37	554.7	\$2,435.13
TOTAL WINTER									\$28.97	\$50.81	\$289.54	\$2,819.74		
TOTAL SUMMER									\$28.97	\$50.81	\$289.54	\$2,819.74		
EFFECTIVE ANNUAL									\$28.97	\$50.81	\$289.54	\$2,819.74		
EFFECTIVE RATE									4.317	3.826	1.741	1.232		

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW ENGLAND					Distribution Rates				Bill Calculations							
NH Electric Co-Op					B	B3	LB3	IND	B		B3		LB3		IND	
JULY 2004	RES	SM C&I	MED C&I	LG C&I				<500kW								
Customer Charge:					\$20.00	\$40.00	\$240.00	\$265.00	\$20.00		\$40.00		\$240.00		\$265.00	
Summer (June through September)																
Total					\$0.02567	\$0.04267	\$0.01900	\$0.01610	671	\$17.22	1,328	\$56.67	16,627	\$315.91	228,957	\$3,686.21
Winter (October through May)																
Total					\$0.02567	\$0.04267	\$0.01900	\$0.01610	671	\$17.22	1,328	\$56.67	16,627	\$315.91	228,957	\$3,686.21
DEMAND																
Summer	First kW		40	50			\$0.00						40	\$0.00	50.0	\$0.00
	Excess kW						\$6.00	\$5.30					10.9	\$65.40	504.7	\$2,674.91
Winter	First kW		40	50			\$0.00						40	\$0.00	50.0	\$0.00
	Excess kW						\$6.00	\$5.30					10.9	\$65.40	504.7	\$2,674.91
TOTAL WINTER									\$37.22		\$96.67		\$621.31		\$6,626.12	
TOTAL SUMMER									\$37.22		\$96.67		\$621.31		\$6,626.12	
EFFECTIVE ANNUAL									\$37.22		\$96.67		\$621.31		\$6,626.12	
EFFECTIVE RATE									5.547		7.279		3.737		2.894	

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW ENGLAND					Distribution Rates				Bill Calculations			
Unitil Energy Services, Inc					D	G-2	G-2	G-1	D	G-2	G-2	G-1
<u>JULY 2004</u>	RES	SM C&I	MED C&I	LG C&I								
Customer Charge:					\$7.00	\$9.00	\$9.00	\$182.85	\$7.00	\$9.00	\$9.00	\$182.85
Summer (June through September)												
Total						\$0.00160	\$0.00160	\$0.00160		1,328	\$2.12	
First kWh	250				\$0.01393				250	\$3.48		
Excess kWh					\$0.02326				421	\$9.79		
Winter (October through May)												
Total						\$0.00160	\$0.00160	\$0.00160		1,328	\$2.12	
First kWh	250				\$0.01393				250	\$3.48		
Excess kWh					\$0.02326				421	\$9.79		
DEMAND Total kW						\$6.13	\$6.13	\$4.65		5.93	\$36.35	
TOTAL WINTER									\$20.27	\$47.47	\$347.62	\$3,128.54
TOTAL SUMMER									\$20.27	\$47.47	\$347.62	\$3,128.54
EFFECTIVE ANNUAL									\$20.27	\$47.47	\$347.62	\$3,128.54
EFFECTIVE RATE									3.021	3.575	2.091	1.366

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW ENGLAND					Distribution Rates				Bill Calculations					
Narragansett Electric					A16	C06	G02	G32	A16	C06	G02	G32		
JULY 2004	RES	SM C&I	MED C&I	LG C&I										
Customer Charge:					\$2.54	\$5.73	\$103.41	\$236.43	\$2.54	\$5.73	\$103.41	\$236.43		
Summer (June through September)														
Total					\$0.03642	\$0.03860	\$0.00992	\$0.01101	671	\$24.44	1,328	\$51.26	16,627	\$164.94
Winter (October through May)														
Total					\$0.03642	\$0.03860	\$0.00992	\$0.01101	671	\$24.44	1,328	\$51.26	16,627	\$164.94
DEMAND								\$1.56						
Summer			10				\$0.00				10	\$0.00		
Excess kW							\$2.91				40.9	\$119.02		
Winter			10				\$0.00				10	\$0.00		
Excess kW							\$2.91				40.9	\$119.02		
TOTAL WINTER									\$26.98	\$56.99	\$387.37	\$3,622.58		
TOTAL SUMMER									\$26.98	\$56.99	\$387.37	\$3,622.58		
EFFECTIVE ANNUAL									\$26.98	\$56.99	\$387.37	\$3,622.58		
EFFECTIVE RATE									4.021	4.291	2.330	1.582		

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW JERSEY					Distribution Rates				Bill Calculations							
Atlantic City Electric Co.					RS	MGS	MGS	AGS	RS		MGS		MGS		AGS	
JULY 2004	RES	SM C&I	MED C&I	LG C&I												
Customer Charge:					\$2.34	\$4.49	\$4.49	\$87.23	\$2.34		\$4.49		\$4.49		\$87.23	
Summer (June through September)																
First kWh	750	300	300	183,051	\$0.027013	\$0.037881	\$0.037881	\$0.000301	671	\$18.13	300	\$11.36	300	\$11.36	183,051	\$55.09
Next kWh	0	900	900	82,500	\$0.022161	\$0.022161	\$0.022161	\$0.000331	0	\$0.00	900	\$19.95	900	\$19.95	45,906	\$15.20
Excess kWh					\$0.030342	\$0.019466	\$0.019466	\$0.000301	0	\$0.00	128	\$2.49	15,427	\$300.30	0	\$0.00
Winter (October through May)																
First kWh	500	300	300	183,051	\$0.026996	\$0.037947	\$0.037947	\$0.000301	500	\$13.50	300	\$11.38	300	\$11.38	183,051	\$55.09
Next kWh	0	900	900	82,500	\$0.017413	\$0.017413	\$0.017413	\$0.000331	0	\$0.00	900	\$15.67	900	\$15.67	45,906	\$15.20
Excess kWh					\$0.022149	\$0.017413	\$0.017413	\$0.000301	171	\$3.79	128	\$2.23	15,427	\$268.63	0	\$0.00
DEMAND																
Summer																
First kW		3	3	25		\$0.00	\$0.00	\$0.20			3.0	\$0.00	3.0	\$0.00	25.0	\$5.03
Next kW		0	0	875				\$5.03			0.0	\$0.00	0.0	\$0.00	529.7	\$2,663.49
Excess kW				9,100		\$4.32	\$4.32	\$5.00			2.9	\$12.66	47.9	\$206.96	0.0	\$0.00
Winter																
First kW		3	3	25		\$0.00	\$0.00	\$0.20			3.0	\$0.00	3.0	\$0.00	25.0	\$5.03
Next kW		0	0	875				\$5.03			0.0	\$0.00	0.0	\$0.00	529.7	\$2,663.49
Excess kW				9,100		\$3.55	\$3.55	\$5.00			2.9	\$10.39	47.9	\$169.91	0.0	\$0.00
TOTAL WINTER										\$19.63		\$44.17		\$470.09		\$2,826.04
TOTAL SUMMER										\$20.47		\$50.95		\$543.07		\$2,826.04
EFFECTIVE ANNUAL										\$19.91		\$46.43		\$494.42		\$2,826.04
EFFECTIVE RATE										2.967		3.496		2.974		1.234

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW JERSEY					Distribution Rates				Bill Calculations							
Jersey Central Power & Light					RS	GS	GS	GS	RS	GS	GS	GS	GS	GS	GS	GS
<u>JULY 2004</u>	RES	SM C&I	MED C&I	LG C&I				<750kW								
Customer Charge:					\$2.06	\$3.04	\$10.89	\$10.89	\$2.06	\$3.04	\$10.89	\$10.89	\$10.89	\$10.89	\$10.89	\$10.89
Summer (June through September)																
First kWh	600	1,000	1,000	1,000	\$0.014396	\$0.052325	\$0.052325	\$0.052325	600	\$8.64	1,000	\$52.32	1,000	\$52.32	1,000	\$52.32
Excess kWh					\$0.054108	\$0.005063	\$0.005063	\$0.005063	71	\$3.84	328	\$1.66	15,627	\$79.12	227,957	\$1,154.19
Winter (October through May)																
First kWh	1,000	1,000	1,000	1,000	\$0.022975	\$0.048487	\$0.048487	\$0.048487	671	\$15.42	1,000	\$48.49	1,000	\$48.49	1,000	\$48.49
Excess kWh					\$0.022975	\$0.005063	\$0.005063	\$0.005063	0	\$0.00	328	\$1.66	15,627	\$79.12	227,957	\$1,154.19
DEMAND																
Summer																
First kW		10	10	10		\$0.00	\$0.00	\$0.00		5.9	\$0.00	10.0	\$0.00	10.0	\$0.00	\$0.00
Excess kW						\$5.76	\$5.76	\$5.76		0.0	\$0.00	40.9	\$235.75	544.7	\$3,139.73	
Winter																
First kW		10	10	10		\$0.00	\$0.00	\$0.00		5.9	\$0.00	10.0	\$0.00	10.0	\$0.00	\$0.00
Excess kW						\$5.37	\$5.37	\$5.37		0.0	\$0.00	40.9	\$219.55	544.7	\$2,923.91	
TOTAL WINTER									\$17.47	\$53.19	\$358.04	\$358.04	\$4,137.48	\$4,137.48	\$4,137.48	\$4,137.48
TOTAL SUMMER									\$14.54	\$57.02	\$378.09	\$378.09	\$4,357.14	\$4,357.14	\$4,357.14	\$4,357.14
EFFECTIVE ANNUAL									\$16.49	\$54.46	\$364.73	\$364.73	\$4,210.70	\$4,210.70	\$4,210.70	\$4,210.70
EFFECTIVE RATE									2.458	4.101	2.194	2.194	1.839	1.839	1.839	1.839

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW JERSEY					Distribution Rates				Bill Calculations							
Public Service Electric & Gas					RS	GLP	GLP	LPL	RS		GLP		GLP		LPL	
JULY 2004		RES	SM C&I	MED C&I	LG C&I											
Customer Charge:						\$2.27	\$3.96	\$3.96	\$347.77	\$2.27						
Summer (June through September)																
Total							\$0.008385	\$0.008385	-\$0.001565							
First kWh		600	2,300	2,300		\$0.024135				600	\$14.48	1,328	\$11.14	16,627	\$139.42	228,957
Excess kWh						\$0.027956				71	\$1.98					-\$358.32
Winter (October through May)																
Total							\$0.001440	\$0.001440	-\$0.001565			1,328	\$1.91	16,627	\$23.94	228,957
First kWh		600	2,300	2,300		\$0.031779				600	\$19.07					-\$358.32
Excess kWh						\$0.031779				71	\$2.26					
DEMAND																
Summer			0	0	0		\$0.00	\$0.00	\$0.00		0.0	\$0.00	0.0	\$0.00	0.0	\$0.00
First kW							\$10.39	\$10.39	\$10.19		5.9	\$61.63	50.9	\$529.03	554.7	\$5,650.12
Excess kW																
Winter			0	0	0		\$0.00	\$0.00	\$0.00		0.0	\$0.00	0.0	\$0.00	0.0	\$0.00
First kW							\$3.64	\$3.64	\$3.01		5.9	\$21.58	50.9	\$185.24	554.7	\$1,672.09
Excess kW																
TOTAL WINTER										\$23.59	\$27.45		\$213.14		\$1,661.54	
TOTAL SUMMER										\$18.74	\$76.73		\$672.41		\$5,639.57	
EFFECTIVE ANNUAL										\$21.97	\$43.88		\$366.23		\$2,987.55	
EFFECTIVE RATE										3.275	3.304		2.203		1.305	

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW JERSEY					Distribution Rates				Bill Calculations							
Rockland Electric Company					1	2	2	2	1	2	2	2	2	2	2	2
JULY 2004	RES	SM C&I	MED C&I	LG C&I				<1000kW								
Customer Charge:					\$3.63	\$6.17	\$6.17	\$6.17	\$3.63	\$6.17	\$6.17	\$6.17	\$6.17	\$6.17	\$6.17	\$6.17
Summer (June through September)																
First kWh	250	4,920	4,920	4,920	\$0.019104	\$0.027528	\$0.027528	\$0.027528	250	\$4.78	1,328	\$36.56	4,920	\$135.44	4,920	\$135.44
Excess kWh					\$0.025292	\$0.016349	\$0.016349	\$0.016349	421	\$10.65	0	\$0.00	11,707	\$191.40	224,037	\$3,662.79
Winter (October through May)																
First kWh	1,000	4,920	4,920	4,920	\$0.019104	\$0.024821	\$0.024821	\$0.024821	671	\$12.82	1,328	\$32.96	4,920	\$122.12	4,920	\$122.12
Excess kWh					\$0.027198	\$0.016349	\$0.016349	\$0.016349	0	\$0.00	0	\$0.00	11,707	\$191.40	224,037	\$3,662.79
DEMAND																
Summer																
First kW		5	5	5		\$0.00	\$0.00	\$0.00		5.0	\$0.00	5.0	\$0.00	5.0	\$0.00	\$0.00
Excess kW						\$2.68	\$2.68	\$2.68		0.9	\$2.49	45.9	\$122.98	549.7	\$1,472.78	
Winter																
First kW		5	5	5		\$0.00	\$0.00	\$0.00		5.0	\$0.00	5.0	\$0.00	5.0	\$0.00	\$0.00
Excess kW						\$2.30	\$2.30	\$2.30		0.9	\$2.14	45.9	\$105.66	549.7	\$1,265.35	
TOTAL WINTER									\$16.45	\$41.27	\$425.34	\$5,056.43				
TOTAL SUMMER									\$19.06	\$45.22	\$455.98	\$5,277.18				
EFFECTIVE ANNUAL									\$17.32	\$42.59	\$435.56	\$5,130.01				
EFFECTIVE RATE									2.581	3.207	2.620	2.241				

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

NEW YORK					Distribution Rates				Bill Calculations							
Consolidated Edison of NY					SC-1	SC-2	SC-9	SC-9	SC-1		SC-2		SC-9		SC-9	
JULY 2004	RES	SM C&I	MED C&I	LG C&I												
Customer Charge:					\$10.28	\$12.74	\$0.00	\$0.00	\$10.28		\$12.74		\$0.00		\$0.00	
Summer (June through September)																
First kWh	250	900	15,000	15,000	\$0.041060	\$0.054700	\$0.010900	\$0.010900	250	\$10.27	900	\$49.23	15,000	\$163.50	15,000	\$163.50
Next kWh	0	1,100	0	0		\$0.048700			0	\$0.00	428	\$20.84	0	\$0.00	0	\$0.00
Excess kWh					\$0.046390	\$0.022600	\$0.010900	\$0.010900	421	\$19.53	0	\$0.00	1,627	\$17.73	213,957	\$2,332.13
Winter (October through May)																
Total																
First kWh	250	900	15,000	15,000	\$0.041060	\$0.054700	\$0.010900	\$0.010900	250	\$10.27	900	\$49.23	15,000	\$163.50	15,000	\$163.50
Next kWh	0	1,100	0	0	\$0.000000	\$0.048700	\$0.000000	\$0.000000	0	\$0.00	428	\$20.84	0	\$0.00	0	\$0.00
Excess kWh					\$0.046390	\$0.022600	\$0.010900	\$0.010900	421	\$19.53	0	\$0.00	1,627	\$17.73	213,957	\$2,332.13
DEMAND																
Summer																
First kW			5	5			\$9.97	\$9.97			5.9	\$0.00	5.0	\$49.85	5.0	\$49.85
Next kW			895	895			\$9.97	\$9.97			0.0	\$0.00	45.9	\$457.62	549.7	\$5,480.51
Winter																
First kW			5	5			\$9.97	\$9.97			5.9	\$0.00	5.0	\$49.85	5.0	\$49.85
Next kW			895	895			\$9.97	\$9.97			0.0	\$0.00	45.9	\$457.62	549.7	\$5,480.51
TOTAL WINTER									\$40.08		\$82.81		\$688.71		\$8,025.99	
TOTAL SUMMER									\$40.08		\$82.81		\$688.71		\$8,025.99	
EFFECTIVE ANNUAL									\$40.08		\$82.81		\$688.71		\$8,025.99	
EFFECTIVE RATE									5.972		6.236		4.142		3.505	

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

PENNSYLVANIA					Distribution Rates				Bill Calculations							
Duquesne Light Company					RS	GS/GM	GS/GM	GL	RS		GS/GM		GS/GM		GL	
JULY 2004	RES	SM C&I	MED C&I	LG C&I				<900kW								
Customer Charge:					\$6.38	\$9.07	\$9.07	\$719.38	\$6.38	\$9.07	\$9.07					
Summer (June through September)																
Total					\$0.030212			0.004474	671	\$20.27					228,957	\$1,024.35
First kWh		550	550			\$0.026274	\$0.026274				550	\$14.45	550	\$14.45		
Next kWh		750	750			\$0.024575	\$0.024575				750	\$18.43	750	\$18.43		
Excess kWh						\$0.006637	\$0.006637				28	\$0.19	15,327	\$101.73		
Winter (October through May)																
Total					\$0.030212			\$0.004474	671	\$20.27					228,957	\$1,024.35
First kWh		550	550			\$0.026274	\$0.026274				550	\$14.45	550	\$14.45		
Next kWh		750	750			\$0.024575	\$0.024575				750	\$18.43	750	\$18.43		
Excess kWh						\$0.006637	\$0.006637				28	\$0.19	15,327	\$101.73		
DEMAND																
Summer		5	5	300		\$0.00	\$0.00	\$0.00			5.0	\$0.00	5.0	\$0.00	300.0	\$0.00
Excess kW						\$3.54	\$3.54	\$1.82			0.9	\$3.29	45.9	\$162.49	254.7	\$463.55
Winter		5	5	300		\$0.00	\$0.00	\$0.00			5.0	\$0.00	5.0	\$0.00	300.0	\$0.00
Excess kW						\$3.54	\$3.54	\$1.82			0.9	\$3.29	45.9	\$162.49	254.7	\$463.55
TOTAL WINTER									\$26.65	\$45.43	\$306.16	\$2,207.29				
TOTAL SUMMER									\$26.65	\$45.43	\$306.16	\$2,207.29				
EFFECTIVE ANNUAL									\$26.65	\$45.43	\$306.16	\$2,207.29				
EFFECTIVE RATE									3.972	3.421	1.841	0.964				

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

PENNSYLVANIA					Distribution Rates				Bill Calculations			
Metropolitan Edison Company					RS	GS	GS	GST	RS	GS	GS	GST
JULY 2004	RES	SM C&I	MED C&I	LG C&I								
Customer Charge:					\$6.67	<400hrsuse \$8.37	<400kW \$16.74	\$95.06				
Summer (June through September)												
Total					\$0.030290				671	\$20.32		
First kWh		2,000	2,000			\$0.035000	\$0.035000			1,328	\$46.48	2,000 \$70.00
Excess kWh						\$0.007200	\$0.007200			0	\$0.00	14,627 \$105.31
First hrs use		200	200			\$0.000000	\$0.000000			1,186	\$0.00	10,180 \$0.00
Excess hrs use						\$0.006600	\$0.006600			142	\$0.94	6,447 \$42.55
On-Peak				36%				\$0.003440				81,738 \$281.18
Off-Peak				64%				\$0.003440				147,219 \$506.43
Winter (October through May)												
Total					\$0.03029				671	\$20.32		
First kWh		2,000	2,000			\$0.035000	\$0.035000			1,328	\$46.48	2,000 \$70.00
Excess kWh						\$0.007200	\$0.007200			0	\$0.00	14,627 \$105.31
First hrs use		200	200			\$0.000000	\$0.000000			0	\$0.00	10,180 \$0.00
Excess hrs use						\$0.006600	\$0.006600			1,328	\$8.76	6,447 \$42.55
On-Peak				36%				\$0.003440				81,738 \$281.18
Off-Peak				64%				\$0.003440				147,219 \$506.43
DEMAND								\$4.02				555 \$2,229.89
Summer		5	5	300		\$0.00	\$0.00			5.0	\$0.00	5.0 \$0.00
Excess kW						\$4.57	\$4.57			0.9	\$4.25	45.9 \$209.76
Winter		5	5	300		\$0.00	\$0.00			5.0	\$0.00	5.0 \$0.00
Excess kW						\$4.57	\$4.57			0.9	\$4.25	45.9 \$209.76
TOTAL WINTER									\$26.99	\$67.86	\$444.37	\$3,112.57
TOTAL SUMMER									\$26.99	\$60.04	\$444.37	\$3,112.57
EFFECTIVE ANNUAL									\$26.99	\$65.26	\$444.37	\$3,112.57
EFFECTIVE RATE									4.023	4.914	2.673	1.359

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

PENNSYLVANIA					Distribution Rates				Bill Calculations					
PECO Energy					R	GS	GS	GS	R	GS	GS	GS	GS	GS
JULY 2004	RES	SM C&I	MED C&I	LG C&I										
Customer Charge:					\$5.18	\$8.81	\$8.81	\$23.82	\$5.18	\$8.81	\$8.81	\$23.82		
Summer (June through September)														
Total														
First kWh	500				\$0.044300				500	\$22.15				
Excess kWh					\$0.051400				171	\$8.79				
First hrs use		80	80	80		\$0.034400	\$0.034400	\$0.034400		474	\$16.32	4,072	\$140.08	\$1,526.53
Next hrs use		80	80	80		\$0.016200	\$0.016200	\$0.016200		474	\$7.69	4,072	\$65.97	\$718.89
Excess hrs use				0		\$0.010300	\$0.010300	\$0.010300		379	\$3.91	8,483	\$87.37	\$1,371.22
Over X hu + Y				400		\$0.004600	\$0.004600	\$0.004600		\$0.00	\$0.00	7,077	\$32.55	
Winter (October through May)														
Total					\$0.044300				671	\$29.73				
First hrs use		80	80	80		\$0.034400	\$0.034400	\$0.034400		474	\$16.32	4,072	\$140.08	\$1,526.53
Next hrs use		80	80	80		\$0.016200	\$0.016200	\$0.016200		474	\$7.69	4,072	\$65.97	\$718.89
Excess hrs use				0		\$0.010300	\$0.010300	\$0.010300		379	\$3.91	8,483	\$87.37	\$1,828.29
Over X hu + Y				400		\$0.004600	\$0.004600	\$0.004600		\$0.00	\$0.00	7,077	\$32.55	
DEMAND Total kW						\$0.88	\$0.88	\$0.88		5.9	\$5.22	50.9	\$44.79	\$488.14
TOTAL WINTER									\$34.91	\$41.94	\$347.02	\$4,618.23		
TOTAL SUMMER									\$36.12	\$41.94	\$347.02	\$4,161.15		
EFFECTIVE ANNUAL									\$35.31	\$41.94	\$347.02	\$4,465.87		
EFFECTIVE RATE									5.262	3.158	2.087	1.951		

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

PENNSYLVANIA					Distribution Rates				Bill Calculations							
Pennsylvania Electric Company					RS	GS	GS	GST	RS	GS	GS	GST	RS	GS	GS	GST
JULY 2004	RES	SM C&I	MED C&I	LG C&I			<400hrsuse									
Customer Charge:					\$6.81	\$8.42	\$16.56	\$60.98	\$6.81	\$8.42	\$16.56	\$60.98				
Summer (June through September)																
Total					\$0.02973				671	\$19.95						
First kWh		2,000	2,000			\$0.03050	\$0.03050			1,328	\$40.50	2,000	\$61.00			
Next kWh		1,186	8,180			\$0.01780	\$0.01780			0	\$0.00	8,180	\$145.60			
Excess kWh						\$0.01100	\$0.01100			0	\$0.00	6,447	\$70.92			
On-Peak				36%				\$0.00026				0	\$0.00	81,738	\$21.25	
Off-Peak				64%				\$0.00006				0	\$0.00	147,219	\$8.83	
Winter (October through May)																
Total					\$0.02973				671	\$19.95						
First kWh		2,000	2,000			\$0.03050	\$0.03050			1,328	\$40.50	2,000	\$61.00			
Next kWh		1,186	8,180			\$0.01780	\$0.01780			0	\$0.00	8,180	\$145.60			
Excess kWh						\$0.01100	\$0.01100			0	\$0.00	6,447	\$70.92			
On-Peak				36%				\$0.00026				0	\$0.00	81,738	\$21.25	
Off-Peak				64%				\$0.00006				0	\$0.00	147,219	\$8.83	
DEMAND								\$5.44								
Total kW															555	\$3,017.57
Total kVAR	PF =	100%	100%	100%		\$0.312	\$0.312	\$0.312							555	\$173.07
Summer		5	5	300		\$0.00	\$0.00			5.9	\$1.85	50.9	\$15.88			
Excess kW						\$1.89	\$1.89			5.0	\$0.00	5.0	\$0.00			
Winter		5	5	300		\$0.00	\$0.00			0.9	\$1.76	45.9	\$86.75			
First kW						\$0.00	\$0.00			0.9	\$1.76	45.9	\$86.75			
Excess kW						\$1.89	\$1.89									
TOTAL WINTER									\$26.76	\$50.68	\$396.71	\$3,281.70				
TOTAL SUMMER									\$26.76	\$52.53	\$396.71	\$3,281.70				
EFFECTIVE ANNUAL									\$26.76	\$50.68	\$396.71	\$3,281.70				
EFFECTIVE RATE									3.988	3.816	2.386	1.433				

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

PENNSYLVANIA					Distribution Rates				Bill Calculations							
PennPower					RS	GS	GM	GM	RS	GS	GM	GM				
JULY 2004	RES	SM C&I	MED C&I	LG C&I		<50kW										
Customer Charge:					\$8.89	\$14.44			\$8.89	\$14.44						
Summer (June through September)																
Total					\$0.02267				671	\$15.21						
Winter (October through May)																
Total					\$0.02267				671	\$15.21						
DEMAND	Total kW						\$2.77	\$2.77					50.9	\$141.20	554.7	\$1,538.74
Summer	First kW	3				\$0.00				3.0	\$0.00					
	Excess kW					\$4.36				2.9	\$12.78					
Winter	First kW	3				\$0.00				3.0	\$0.00					
	Excess kW					\$4.36				2.9	\$12.78					
TOTAL WINTER									\$24.10	\$27.22	\$141.20					\$1,538.74
TOTAL SUMMER									\$24.10	\$27.22	\$141.20					\$1,538.74
EFFECTIVE ANNUAL									\$24.10	\$27.22	\$141.20					\$1,538.74
EFFECTIVE RATE									3.592	2.050	0.849					0.672

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

PENNSYLVANIA					Distribution Rates				Bill Calculations							
Pennsylvania Power & Light					RS	GS-1	GS-1	GS-3	RS	GS-1	GS-1	GS-3	RS	GS-1	GS-1	GS-3
JULY 2004	RES	SM C&I	MED C&I	LG C&I												
Customer Charge:					\$6.47	\$7.48	\$7.48	\$0.00	\$6.47	\$7.48	\$7.48	\$0.00	\$6.47	\$7.48	\$7.48	\$0.00
Summer (June through September)																
First kWh	200				\$0.01796				200	\$3.59						
Next kWh	600				\$0.01594				471	\$7.51						
Excess kWh					\$0.01472											
First hrs use		150	150	200		\$0.01913	\$0.01913	\$0.01510		890	\$17.02	7,635	\$146.06	110,940	\$1,675.19	
Next hrs use		0	0	200				\$0.01190		0	\$0.00	0	\$0.00	110,940	\$1,320.19	
Excess hrs use						\$0.01437	\$0.01437	\$0.01140		439	\$6.30	8,992	\$129.22	7,077	\$80.68	
Winter (October through May)																
First kWh	200				\$0.01796				200	\$3.59						
Next kWh	600				\$0.01594				471	\$7.51						
Excess kWh					\$0.01472											
First hrs use		150	150	200		\$0.01913	\$0.01913	\$0.01510		890	\$17.02	7,635	\$146.06	110,940	\$1,675.19	
Next hrs use		0	0	200				\$0.01190		0	\$0.00	0	\$0.00	110,940	\$1,320.19	
Excess hrs use						\$0.01437	\$0.01437	\$0.01140		439	\$6.30	8,992	\$129.22	7,077	\$80.68	
DEMAND																
First kW		5	5	5		\$0.00	\$0.00	\$2.84		5.0	\$0.00	5.0	\$0.00	5.0	\$14.20	
Excess kW						\$1.86	\$1.86	\$2.84		0.9	\$1.73	45.9	\$85.37	549.7	\$1,561.15	
TOTAL WINTER									\$17.57	\$32.53	\$368.13	\$4,651.41				
TOTAL SUMMER									\$17.57	\$32.53	\$368.13	\$4,651.41				
EFFECTIVE ANNUAL									\$17.57	\$32.53	\$368.13	\$4,651.41				
EFFECTIVE RATE									2.618	2.449	2.214	2.032				

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

PENNSYLVANIA					Distribution Rates				Bill Calculations							
UGI					R	GS-4	GS-4	LP	R	GS-4	GS-4	LP	R	GS-4	GS-4	LP
JULY 2004	RES	SM C&I	MED C&I	LG C&I		>5 kW										
Customer Charge:					\$5.50			\$135.80	\$5.50							\$135.80
Summer (June through September)																
First kWh	500	2,000	2,000	2,000	\$0.03165				500	\$15.83						
Next kWh	500	0	0	0	\$0.02684				171	\$4.59						
Excess kWh					\$0.01971				0	\$0.00						
First hrs use		200	200	100		\$0.03033	\$0.03033	\$0.01696		1,186	\$35.97	10,180	\$308.76	55,470	\$940.77	
Next hrs use		300	300	200		\$0.02303	\$0.02303	\$0.01518		142	\$3.27	6,447	\$148.47	110,940	\$1,684.07	
Excess hrs use						\$0.02031	\$0.02031	\$0.01383		0	\$0.00	0	\$0.00	62,547	\$865.03	
Winter (October through May)																
First kWh	500	2,000	2,000	2,000	\$0.03165				500	\$15.83						
Next kWh	500	0	0	0	\$0.02684				171	\$4.59						
Excess kWh					\$0.01971				0	\$0.00						
First hrs use		200	200	100		\$0.03033	\$0.03033	\$0.01696		1,186	\$35.97	10,180	\$308.76	55,470	\$940.77	
Next hrs use		300	300	200		\$0.02303	\$0.02303	\$0.01518		142	\$3.27	6,447	\$148.47	110,940	\$1,684.07	
Excess hrs use						\$0.02031	\$0.02031	\$0.01383		0	\$0.00	0	\$0.00	62,547	\$865.03	
DEMAND																
Summer						\$3.59	\$3.59	\$0.00		5.9	\$21.29	20.0	\$71.80	100.0	\$0.00	
First kW		20	20	100				\$0.94		0.0	\$0.00	0.0	\$0.00	400.0	\$376.00	
Next kW		0	0	400						0.0	\$0.00	30.9	\$40.17	54.7	\$37.74	
Excess kW						\$1.30	\$1.30	\$0.69		0.0	\$0.00	0.0	\$0.00	400.0	\$376.00	
Winter						\$3.59	\$3.59	\$0.00		5.9	\$21.29	20.0	\$71.80	100.0	\$0.00	
First kW		20	20	100				\$0.94		0.0	\$0.00	0.0	\$0.00	400.0	\$376.00	
Next kW		0	0	400						0.0	\$0.00	30.9	\$40.17	54.7	\$37.74	
Excess kW						\$1.30	\$1.30	\$0.69		0.0	\$0.00	0.0	\$0.00	400.0	\$376.00	
TOTAL WINTER									\$25.91	\$60.53	\$569.20	\$4,039.41				
TOTAL SUMMER									\$25.91	\$60.53	\$569.20	\$4,039.41				
EFFECTIVE ANNUAL									\$25.91	\$60.53	\$569.20	\$4,039.41				
EFFECTIVE RATE									3.862	4.558	3.423	1.764				

Massachusetts Electric Company
Nantucket Electric Company
Calibration of Mass. Electric's Distribution Rates to Regional Index

	Residential	Small C&I	Medium C&I	Large C&I
<u>2003 Average Usage</u>				
Billing Demand (kW)	0.0	5.9	50.9	554.7
Total kWh	671	1,328	16,627	228,957
Hrs. Use		224	327	413

PENNSYLVANIA					Distribution Rates				Bill Calculations							
WestPenn					10	20	20	30	10		20		20		30	
JULY 2004	RES	SM C&I	MED C&I	LG C&I				>100kW								
Customer Charge:					\$5.00					\$5.00						
Summer (June through September)									671	\$12.57						
Total					\$0.01874											
First kWh		356	3,054	40,000		\$0.03113	\$0.03113	\$0.00704			356	\$11.08	3,054	\$95.07	40,000	\$281.60
Next kWh		700	700			\$0.01470	\$0.01470				700	\$10.29	700	\$10.29		
Next kWh		7,500	7,500			\$0.01332	\$0.01332				272	\$3.63	7,500	\$99.90		
Excess kWh						\$0.01300	\$0.01300	\$0.00630			0	\$0.00	5,373	\$69.85	188,957	\$1,190.43
Winter (October through May)									671	\$12.57						
Total					\$0.01874											
First kWh		356	3,054	40,000		\$0.03113	\$0.03113	\$0.00704			356	\$11.08	3,054	\$95.07	40,000	\$281.60
Next kWh		700	700			\$0.01470	\$0.01470				700	\$10.29	700	\$10.29		
Next kWh		7,500	7,500			\$0.01332	\$0.01332				272	\$3.63	7,500	\$99.90		
Excess kWh						\$0.01300	\$0.01300	\$0.00630			0	\$0.00	5,373	\$69.85	188,957	\$1,190.43
DEMAND											5.9	\$7.89	50.9	\$67.70		
Summer				100		\$1.33	\$1.33								100	\$98.00
Excess kW								\$0.98							455	\$372.85
Winter				100				\$0.98							100	\$98.00
Excess kW								\$0.82							455	\$372.85
TOTAL WINTER										\$17.57		\$32.88		\$342.81		\$1,942.88
TOTAL SUMMER										\$17.57		\$32.88		\$342.81		\$1,942.88
EFFECTIVE ANNUAL										\$17.57		\$32.88		\$342.81		\$1,942.88
EFFECTIVE RATE										2.619		2.476		2.062		0.849